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(71) Applicant (for all designated States except US): **KONINKLIJKE PHILIPS ELECTRONICS N.V.** [NL/NL];
Groenewoudseweg 1, NL-5621 BA Eindhoven (NL).

(72) Inventors; and

(75) Inventors/Applicants (for US only): **VAN LOON, Machiel, W.** [NL/NL]; c/o Prof. Holstlaan 6, NL-5656 AA Eindhoven (NL). **HOTH0, Gerard, H.** [NL/NL]; c/o Prof. Holstlaan 6, NL-5656 AA Eindhoven (NL). **BREEBAART, Dirk, J.** [NL/NL]; c/o Prof. Holstlaan 6, NL-5656 AA Eindhoven (NL).

(74) Agents: **SLENDERS, Petrus, J., W.** et al.; Prof. Holstlaan 6, NL-5656 AA Eindhoven (NL).

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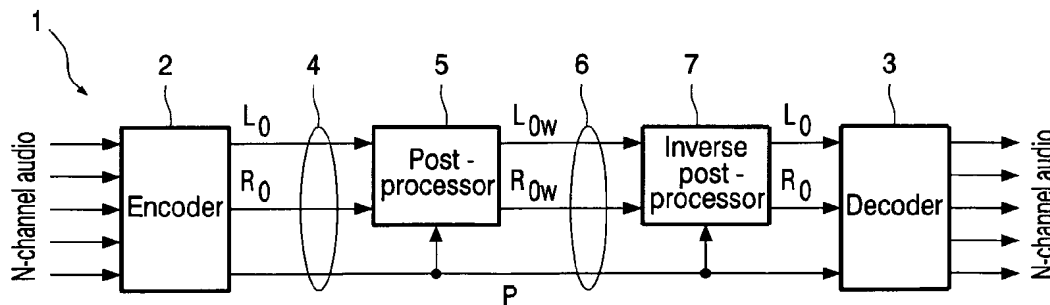
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(54) Title: METHOD, DEVICE, ENCODER APPARATUS, DECODER APPARATUS AND AUDIO SYSTEM



(57) Abstract: Method for processing a stereo signal comprising: Encoding a N- channel audio signal in a stereo signal (L0, R0) and spatial parameters (wl, wr), processing the stereo signal using the spatial parameters for generating a processed stereo signal (low, Row). The matrix of the processed stereo signal can be described as the matrix of the stereo signal, multiplied by a filter matrix (H) which element are filter functions (H1, H2, H3, H4) operated with spatial parameters (wl, wr) and a constant (a). The filter functions are time invariant and selected so that the matrix is invertible.

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